

VZL
801.03-30
INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY

Person to Contact:

Telephone Number:

Refer Reply to:

Date: AUG 05 1998

Dear Sir or Madam:

Your exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code has been considered in our examination of your Form 990 for the taxable year ended

During the examination, it was determined that a substantial amount of your income and expenses were attributable to the rental of your facilities to the general public. Since your organization does not satisfy the operational test, which requires that an organization must be operated exclusively for purposes described in section 501(c)(3) of the Internal Revenue Code, you are disqualified from continuing exemption under section 501(c)(3).

You have agreed with this determination by signing Form 6018, Consent to Proposed Adverse Action.

Accordingly, this letter constitutes your formal notification of the revocation of your exemption from Federal income tax under the provisions of section 501(c)(3) of the Code effective

It is further determined that because you did not file a written appeal, you chose not to exhaust your available administrative remedies. However, if you decide to contest this determination in court, you must initiate a suit for a declaratory judgment in the District Court of United States for the District of before the 91st day after the date this determination was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment.

Contributions made to you are no longer deductible by donors under the provisions of section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are no longer deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file forms 1120, U.S. Corporation Income Tax Return, for the taxable years beginning after with the Internal Revenue Service. You have filed Forms 1120 for the taxable years ended through with our office. We have forwarded those returns to our service center for processing.

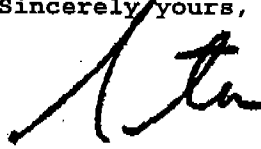

The processing of income tax returns and assessment of any taxes due will not be delayed because a petition for declaratory judgment has been filed under section 7428 of the Code.

The appropriate officials of the State of _____ are being notified of this final determination in accordance with the provisions of section 6104(c).

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation..

Sincerely yours,

 
Steven A. Jensen
District Director